

PROSSER SCHOOL DISTRICT No. 116
Benton County, Washington
September 1, 1990 Through August 31, 1992

Schedule Of Findings

The district was given an opportunity to respond to the following finding and elected not to respond, however, they concur with the finding.

1. Expenditures Of The School District Should Be Limited To Appropriations

Expenditures of the Prosser School District General Fund exceeded appropriations in fiscal year 1990-91, and the Associated Student Body (ASB) Fund exceeded appropriations in fiscal year 1991-92. The General Fund budget was \$10,986,677, while actual expenditures were \$11,284,389, resulting in \$297,712 of overexpenditures. The ASB Fund budget was \$201,339 while actual expenditures were \$267,546, resulting in \$66,207 of overexpenditures. These excess expenditures are contrary to the limitations contained in *Revised Code of Washington* (RCW) 28A.505.150 which states in part:

Total budgeted expenditures for each fund as adopted in the budget of a school district shall constitute the appropriations of the district for the ensuing fiscal year and the board of directors shall be limited in the incurring of expenditures to the grand total of such appropriations. The board of directors shall incur no expenditures for any purpose in excess of the appropriation for each fund. . . .

In fiscal year 1990-91, the maintenance building burned down. The district was replacing the lost equipment as quickly as possible, and as a result exceeded the budget. In fiscal year 1991-92 the ASB brought in more revenue than anticipated and incurred expenses in accordance with that revenue. The budget was not amended to allow for these additional expenses.

We recommend that, in the future, Prosser School District officials closely monitor the budget and make necessary budget amendments.